

The Telangana Goods and Services Tax Act, 2017 (Act. No.23 of 2017)- Waiver of late fee payable for failure to furnish return in **Form GSTR- 4** by registered person opted for composition levy – Notification - Orders - Issued.

Read:

From the Commissioner of State Tax, Telangana, Hyderabad, Lr No. CST's Ref No. A(1)/128/2017, Dt. 05-01-2018.

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ORDER:-

The following Notification will be published in an Extra-ordinary issue of Telangana Gazette dated:22.01.2018.

NOTIFICATION

In exercise of the powers conferred by section 128 of the Telangana Goods and Services Tax Act, 2017 (23 of 2017) (hereafter in this notification referred to as the said Act), the State Government, on the recommendations of the Council, hereby waives the amount of late fee payable under Section 47 of the said Act, by any registered person for failure to furnish the return in **FORM GSTR-4** by the due date, which is in excess of an amount of twenty five rupees for every day during which such failure continues:

Provided that where the total amount payable in lieu of State Tax in the said return is nil, the amount of late fee payable under Section 47 of the said Act, by any registered person for failure to furnish the said return by the due date shall stand waived to the extent which is in excess of an amount of ten rupees for every day during which such failure continues.

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF TELANGANA)

SOMESH KUMAR
PRINCIPAL SECRETARY TO GOVERNMENT

To:

The Commissioner of Printing, Stationery and Stores Purchase (Publication Wing), Telangana State, Hyderabad for publication of the Notification He is requested to supply (50) copies of the notification to this Department and (300) copies to Commissioner of Commercial Taxes, TS, Hyderabad).

The Commissioner of State Tax, Telangana State, Hyderabad,

The Secretary, GST Council, 5th Floor, Tower II, Jeevan Bharti Building,
Janpath Road, Connaught Place, New Delhi-110 001.

The Principal Chief Commissioner, GST Hyderabad Zone, Kendriya GST Bhavan, L.B. Stadium Road, Basheer Bagh, Hyderabad – 500 004.

The General Administration (Vigilance & Enforcement) Dept., Telangana State,
B.R.K.R. Bhavan, Hyderabad.

(P.T.O.)

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The Secretary, VAT Appellate Tribunal, Nampally, Hyderabad.
The Director General, General Administration (Vigilance & Enforcement) Dept.,
Telangana State, B.R.K.R.Buildings, Hyderabad.

Copy to:

The Accountant General, O/o. the Accountant General, Telangana State, Hyd.
The Law (A) Department, Telangana State, Hyderabad.
The Principal Secretary to Hon'ble CM, Govt., of TS., Hyderabad.
The P.S. to Principal Secretary to Government (CT & Ex), Revenue Department
SF/SC's.

// FORWARDED :: BY ORDER //

SECTION OFFICER